

**HIGH PLAINS LIBRARY DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
AND PROJECTED ENDING FUND BALANCE  
BUDGET AND ACTUAL -- GENERAL FUND  
For the Period Ended May 31, 2018**

Note: Conditional formatting in the % of YTD, % of Actual, and 2018 / 2017 Actual columns is on a red to green scale for revenues and green to red scale for expenditures. Green is favorable variance. Red is an unfavorable variance.

41.7%  
prepared June 11, 2018

	Current Month				Year To Date					Year End				Prior Year	
	Actual	Budget	Variance Favorable (Unfavorable)	% of Annual Budget	Actual	Budget	Variance Favorable (Unfavorable)	% of YTD Budget	% of Annual Budget	Projected Revenues/ Expenditures	Annual Budget	Variance Favorable (Unfavorable)	% of Annual Budget	2017 April YTD	2018 / 2017 Actual
<b>REVENUES</b>															
General property taxes	6,855,496	4,711,131	2,144,365	25.03%	24,685,018	25,445,587	(760,569)	97%	90%	27,390,297	27,390,297	-	100.00%	15,243,862	162%
Specific ownership taxes	195,339	116,667	78,672	13.95%	813,163	583,335	229,828	139%	58%	1,400,000	1,400,000	-	100.00%	621,990	131%
Earnings on investments	74,692	12,500	62,192	49.79%	190,290	62,500	127,790	304%	127%	150,000	150,000	-	100.00%	52,911	360%
Fines and fees	8,171	5,417	2,754	12.57%	40,487	27,085	13,402	149%	62%	65,000	65,000	-	100.00%	30,741	132%
Grant revenue	-	-	-	0.00%	62,302	62,302	-	100%	100%	62,302	62,302	-	100.00%	65,621	95%
Other income	895	667	228	11.19%	7,524	3,335	4,189	226%	94%	8,000	8,000	-	100.00%	2,850	264%
<b>Total revenues</b>	<b>7,134,593</b>	<b>4,846,382</b>	<b>2,288,211</b>	<b>24.54%</b>	<b>25,798,784</b>	<b>26,184,144</b>	<b>(385,360)</b>	<b>99%</b>	<b>89%</b>	<b>29,075,599</b>	<b>29,075,599</b>	<b>-</b>	<b>100.00%</b>	<b>16,017,975</b>	
<b>EXPENDITURES</b>															
Salaries and wages	656,436	640,885	(15,551)	8.54%	3,009,727	3,204,424	194,697	94%	39%	7,690,636	7,690,636	-	100.00%	2,143,290	140%
Employee benefits	94,859	100,939	6,080	7.83%	464,737	504,689	39,952	92%	38%	1,211,275	1,211,275	-	100.00%	306,716	152%
Medical (Health, Dental, Vision) Insurance	121,483	123,369	1,886	8.21%	561,782	616,842	55,060	91%	38%	1,480,448	1,480,448	-	100.00%	423,046	133%
Workers' compensation	8,578	6,667	(1,911)	10.72%	16,802	33,335	16,533	50%	21%	80,000	80,000	-	100.00%	12,028	140%
Bank service charges	41	315	274	1.08%	1,471	1,575	104	93%	39%	3,780	3,780	-	100.00%	1,218	121%
Minor equipment/furniture <\$5k	1,904	5,581	3,677	2.80%	8,217	28,644	20,427	29%	12%	67,891	67,891	-	100.00%	10,309	80%
Janitorial supplies	4,784	4,083	(701)	9.76%	18,011	20,415	2,404	88%	37%	49,000	49,000	-	100.00%	10,342	174%
Operating supplies	8,600	11,637	3,037	6.16%	41,329	58,181	16,852	71%	30%	139,693	139,693	-	100.00%	24,463	169%
Bib processing supplies	11,393	17,136	5,743	5.54%	42,895	85,680	42,785	50%	21%	205,636	205,636	-	100.00%	33,499	128%
Postage	5,100	3,111	(1,989)	13.64%	10,633	15,543	4,910	68%	28%	37,382	37,382	-	100.00%	5,611	190%
Printing	222	1,733	1,511	1.07%	269	8,661	8,392	3%	1%	20,800	20,800	-	100.00%	1,137	24%
Memberships	703	1,474	771	3.96%	3,800	7,342	3,542	52%	21%	17,764	17,764	-	100.00%	2,590	147%
Public relations	2,909	7,549	4,640	3.21%	20,177	37,745	17,568	53%	22%	90,600	90,600	-	100.00%	3,681	548%
Programs	3,446	6,250	2,804	4.59%	29,068	31,250	2,182	93%	39%	75,000	75,000	-	100.00%	31,972	91%
Electric	18,013	17,763	(250)	8.45%	58,459	88,813	30,354	66%	27%	213,152	213,152	-	100.00%	53,728	109%
Water and sewer	1,932	2,536	604	6.35%	6,457	12,670	6,213	51%	21%	30,437	30,437	-	100.00%	5,589	116%
Natural gas	3,483	3,204	(279)	9.06%	17,034	16,012	(1,022)	106%	44%	38,454	38,454	-	100.00%	12,824	133%
Phones	21,687	18,601	(3,086)	9.72%	100,956	93,004	(7,952)	109%	45%	223,211	223,211	-	100.00%	(1,710)	-5904%
Disposal services	978	2,039	1,061	3.99%	10,937	10,190	(747)	107%	45%	24,488	24,488	-	100.00%	7,193	152%
Professional contracts	85,900	96,073	10,173	7.45%	485,429	480,360	(5,069)	101%	42%	1,152,890	1,152,890	-	100.00%	453,557	107%
Gas, motor oil, lubricants	699	1,541	842	3.78%	2,621	7,705	5,084	34%	14%	18,500	18,500	-	100.00%	1,719	152%
Repair and maintenance - building	22,537	18,264	(4,273)	10.28%	87,297	91,320	4,023	96%	40%	219,172	219,172	-	100.00%	37,347	234%
Repair and maintenance - vehicles	5,773	3,041	(2,732)	15.82%	7,441	15,205	7,764	49%	20%	36,500	36,500	-	100.00%	2,543	293%
Repair and maintenance - office equip	11,173	12,475	1,302	7.46%	47,682	62,354	14,672	76%	32%	149,677	149,677	-	100.00%	30,017	159%
Repair and maintenance - computer	3,420	23,010	19,590	1.24%	34,104	115,050	80,946	30%	12%	276,125	276,125	-	100.00%	75,040	45%
Repair and maintenance - on-line computer	-	14,741	14,741	0.00%	6,830	73,705	66,875	9%	4%	176,895	176,895	-	100.00%	(911)	-750%
Repair and maintenance - other equipment	-	2,342	2,342	0.00%	3,981	11,706	7,725	34%	14%	28,100	28,100	-	100.00%	6,635	60%
Tuition reimbursement	8,305	-	(8,305)	33.22%	8,305	12,500	4,195	66%	33%	25,000	25,000	-	100.00%	-	#DIV/0!
Travel & mileage	3,350	3,447	97	8.10%	16,317	17,219	902	95%	39%	41,378	41,378	-	100.00%	6,393	255%
In-house training	60	3,017	2,957	0.17%	2,701	15,081	12,380	18%	7%	36,200	36,200	-	100.00%	17,427	15%

Meetings	1,602	648	(954)	20.58%	2,912	3,220	308	90%	37%	7,783	7,783	-	100.00%	473	616%
Out-of-house training & conferences	14,165	2,857	(11,308)	41.30%	31,567	14,285	(17,282)	221%	92%	34,300	34,300	-	100.00%	7,466	423%
Treasurer's fee	102,790	74,611	(28,179)	23.70%	370,215	402,987	32,772	92%	85%	433,787	433,787	-	100.00%	228,664	162%
Books	89,808	49,833	(39,975)	15.02%	218,548	249,165	30,617	88%	37%	598,000	598,000	-	100.00%	153,531	142%
Newspapers/Periodicals	753	3,875	3,122	1.62%	28,586	19,375	(9,211)	148%	61%	46,500	46,500	-	100.00%	21,375	134%
Ebooks	9,685	8,333	(1,352)	9.69%	34,713	41,665	6,952	83%	35%	100,000	100,000	-	100.00%	41,767	83%
Compact discs	1,098	3,750	2,652	2.44%	8,296	18,750	10,454	44%	18%	45,000	45,000	-	100.00%	10,723	77%
Software	15,376	22,324	6,948	5.74%	103,603	111,619	8,016	93%	39%	267,887	267,887	-	100.00%	82,943	125%
DVD/BluRay	9,587	14,583	4,996	5.48%	41,227	72,915	31,688	57%	24%	175,000	175,000	-	100.00%	41,722	99%
Other expense	-	146	146	0.00%	60	728	668	8%	3%	1,750	1,750	-	100.00%	-	#DIV/0!
Electronic resources	37,274	40,333	3,059	7.70%	168,300	201,665	33,365	83%	35%	484,000	484,000	-	100.00%	119,034	141%
Platform Fees	600	1,571	971	0.00%	600	7,855	7,255	8%	3%	18,850	18,850	-	0.00%	6,000	10%
Insurance	17,519	5,833	(11,686)	25.03%	49,801	29,165	(20,636)	171%	71%	70,000	70,000	-	100.00%	42,435	117%
Equipment Rentals	-	84	84	0.00%	-	420	420	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	4,130	4,130	0.00%	16,520	20,660	4,140	80%	33%	49,570	49,570	-	100.00%	16,520	
<b>Total operating expenditures</b>	<b>1,408,025</b>	<b>1,385,734</b>	<b>(22,291)</b>	<b>8.69%</b>	<b>6,200,417</b>	<b>6,971,694</b>	<b>771,277</b>	<b>89%</b>	<b>38%</b>	<b>16,193,511</b>	<b>16,193,511</b>	<b>-</b>	<b>100.00%</b>	<b>4,489,946</b>	
<b>Capital outlay</b>															
Equipment/furniture >\$5k	129,101	66,666	(62,435)	16.14%	259,236	333,332	74,096	78%	32%	800,000	800,000	-	100.00%	-	
New computers & other technology	1,169	15,833	14,664	0.62%	1,169	79,165	77,996	1%	1%	190,000	190,000	-	100.00%	1,273	
Capital improvements	-														
Lincoln Park	14,150	333,334	319,184	0.71%	14,150	1,000,002	985,852	1%	1%	2,000,000	2,000,000	-	100.00%	-	
Kersey Library	-	33,333	33,333	0.00%	-	166,665	166,665	0%	0%	400,000	400,000	-	100.00%	-	
Riverside Library & Cultural Center	(22,094)	-	22,094	0.00%	-	-	-	0%	0%	-	-	-	0.00%	-	
Other	(6,593)	264,779	271,372	-0.13%	174,307	1,990,562	1,816,255	9%	3%	5,177,350	5,177,350	-	100.00%	4,800	
<b>Total capital outlay</b>	<b>115,733</b>	<b>713,945</b>	<b>598,212</b>	<b>1.35%</b>	<b>448,862</b>	<b>3,569,726</b>	<b>3,120,864</b>	<b>13%</b>	<b>5%</b>	<b>8,567,350</b>	<b>8,567,350</b>	<b>-</b>	<b>100.00%</b>	<b>6,073</b>	
<b>Transfers out</b>															
Debt service lease 2006 & 2010	31,875	31,875	-	2.86%	31,875	38,875	7,000	82%	3%	1,115,750	1,115,750	-	100.00%	-	
<b>Total transfers out</b>	<b>31,875</b>	<b>31,875</b>	<b>-</b>	<b>2.86%</b>	<b>31,875</b>	<b>38,875</b>	<b>7,000</b>	<b>82%</b>	<b>3%</b>	<b>1,115,750</b>	<b>1,115,750</b>	<b>-</b>	<b>100.00%</b>	<b>-</b>	
<b>Tax distribution</b>															
Tax distribution to member libraries	1,546,103	1,046,277	(499,826)	25.42%	5,571,339	5,651,113	79,774	99%	92%	6,083,007	6,083,007	-	100.00%	3,594,400	
<b>Total tax distribution to member libraries</b>	<b>1,546,103</b>	<b>1,046,277</b>	<b>(499,826)</b>	<b>25.42%</b>	<b>5,571,339</b>	<b>5,651,113</b>	<b>79,774</b>	<b>99%</b>	<b>92%</b>	<b>6,083,007</b>	<b>6,083,007</b>	<b>-</b>	<b>100.00%</b>	<b>3,594,400</b>	
<b>Total expenditures</b>	<b>3,101,736</b>	<b>3,177,831</b>	<b>76,095</b>	<b>9.71%</b>	<b>12,252,493</b>	<b>16,231,408</b>	<b>3,978,915</b>	<b>75%</b>	<b>38%</b>	<b>31,959,618</b>	<b>31,959,618</b>	<b>-</b>	<b>100.00%</b>	<b>8,090,419</b>	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	4,032,857	1,668,551	2,364,306		13,546,291	9,952,736	3,593,555			(2,884,019)	(2,884,019)	-		7,927,556	
FUND BALANCE															
Beginning Fund Balance (audited balance)	40,613,529				31,100,095					31,268,693	28,417,378			22,899,276	
Ending Fund Balance	44,646,386				44,646,386					28,384,674	25,533,359			30,826,832	